

United States District Court
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

UNITED STATES OF AMERICA,
Plaintiff,

v.

ALEXANDRU BITTNER,
Defendant.

§
§
§
§
§
§
§
§

Civil Action No. 4:19-cv-415
Judge Mazzant

ORDER

The Fifth Circuit recently issued its opinion vacating this Court’s final judgment in this matter. *United States v. Bittner*, 19 F.4th 734, 737 (5th Cir. 2021); (Dkts. #89, 98). The opinion affirms the denial of Defendant Bittner’s reasonable-cause defense but reverses the application of the \$10,000 penalty under 31 U.S.C. § 5321(a)(5)(C). The Fifth Circuit held that “each failure to report a qualifying foreign account constitutes a separate reporting violation subject to penalty” which, therefore, “applies on a per-account, not a per-form, basis.” *Bittner*, 19 F.4th at 737. Pursuant to the mandate, issued on January 24, 2022, this Court must redetermine Bittner’s liability under the Fifth Circuit’s interpretation of 31 U.S.C. § 5321(a)(5)(C).

It is therefore **ORDERED** that the parties in this case meet and confer to determine next steps for further briefing, as well as the scheduling for such briefing. The parties shall submit a joint status report **on or before February 15, 2022.**

IT IS SO ORDERED.

SIGNED this 1st day of February, 2022.


AMOS L. MAZZANT
UNITED STATES DISTRICT JUDGE